

Service bulletin reference and date	Page No.	Change level shown on page	Date shown on page
EMBRAER Service Bulletin 145-27-0091, June 17, 2002.	1-2 ..... 3-11 .....	01 ..... Original .....	June 17, 2002. Feb. 8, 2002.
EMBRAER Service Bulletin 145-27-0091, November 27, 2002.	1-2 ..... 3-11 .....	02 ..... Original .....	Nov. 27, 2002. Feb. 8, 2002.
EMBRAER Service Bulletin 145-27-0092, May 2, 2002.	1-2, 7-10, 35-36, 41-42 ..... 3-6, 11-34, 37-40 .....	01 ..... Original .....	May 2, 2002. Feb. 6, 2002.
EMBRAER Service Bulletin 145-27-0092, August 26, 2002.	1-2 ..... 7-10, 35-36, 41-42 ..... 3-6, 11-34, 37-40 .....	02 ..... 01 ..... Original .....	Aug. 26, 2002. May 2, 2002. Feb. 6, 2002.

This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Empresa Brasileira de Aeronautica S.A. (EMBRAER), P.O. Box 343—CEP 12.225, Sao Jose dos Campos—SP, Brazil. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

**Note 3:** The subject of this AD is addressed in Brazilian airworthiness directive 2001-12-04R2, dated May 27, 2002.

**Effective Date**

(f) This amendment becomes effective on February 24, 2003.

Issued in Renton, Washington, on January 30, 2003.

**Ali Bahrami,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

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**BILLING CODE 4910-13-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9029]

RIN 1545-BA43

**Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains a correction to final regulations that were published in the **Federal Register** on Thursday, December 19, 2002 (67 FR 77678), relating to the information reporting requirements for qualified tuition and related expenses under section 6050S of the Internal Revenue Code.

**DATES:** This correction is effective December 19, 2002.

**FOR FURTHER INFORMATION CONTACT:** Tonya Christianson (202) 622-4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this correction are under section 6050S of the Internal Revenue Code.

**Need for Correction**

As published, these final regulations contain an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of final regulations (TD 9029), that were the subject of FR Doc. 02-31915, is corrected as follows:

**§ 1.6050S-1 [Corrected]**

On page 77684, column 1, § 1.6050S-1(b)(2)(vii), *Example 4.*, line 7 from the bottom of paragraph (i), the language “expenses \$6,000 for room and board for the” is corrected to read “expenses and \$6,000 for room and board for the”.

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 03-3092 Filed 2-6-03; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9030]

RIN 1545-AX28

**Exclusion of Gain From Sale or Exchange of a Principal Residence; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations that were published in the **Federal Register** on Tuesday, December 24, 2002 (67 FR 78358), relating to the exclusion of gain from the sale or exchange of a taxpayer’s principal residence.

**DATES:** This correction is effective December 24, 2002.

**FOR FURTHER INFORMATION CONTACT:** Sara Paige Shepherd, (202) 622-4960 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of these corrections are under section 121 of the Internal Revenue Code.

**Need for Correction**

As published, these final regulations contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of final regulations (TD 9030), that were the subject of FR Doc. 02-32281, is corrected as follows:

**§ 1.121-4 [Corrected]**

1. On page 78366, column 3, § 1.121-4(e), the language “(4) Example. The